

EXHIBIT C



Office of the
Illinois Attorney General
Kwame Raoul



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Charitable Trust Bureau
312-814-2595

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Charities and Donating

Building Better Charities for Non-Profit Organizations



Best Practices for Non-Profit Organizations

The Attorney General's Office encourages non-profit organizations to maintain their viability to serve the public good. It provides information that organizations can use to develop capacity and comply with applicable laws. This office is also the administrator of the Charitable Advisory Council.

The Attorney General's Charitable Advisory Council recommends the following document, developed by the Preserving the Public Trust Task Force sponsored by Donors Forum (now Forefront), as a guide for governance, management and legal compliance for Illinois nonprofits.

View or print this recommended guide from Forefront:

[Illinois Nonprofit Principles and Best Practices 2020](#)

» [Learn More About the Charitable Advisory Council](#)

Rules and Statutes for Charitable Organizations

- [Rules - Charitable Trust Act](#)
- [Rules - Solicitation for Charity Act](#)
- [Charitable Organization Laws](#)
- [Checklist for Charitable Organizations](#)

The information provided by the Illinois Attorney General's Charitable Trust Bureau website is intended for the use and convenience of interested persons but should not be considered a substitute for the appropriate official documents or the advice of legal counsel.

A hard copy of the official rule adopted by the Attorney General and filed with the Secretary of State is available from the Index Department of the Illinois Secretary of State's office in Springfield, Illinois. The statutes of Illinois are codified and published in "Illinois Compiled Statutes," which is available in many libraries. Printed copies of the Charitable Trust Act and Solicitation for Charity Act rules and statutes are also available from the Charitable Trust Bureau.

For questions or further assistance, please contact the Charitable Trust Bureau at 312-814-2595.

Forming a Charitable Organization

Establishing a charitable organization requires a sound legal foundation that will allow the organization to fulfill its mission while adhering to the laws in place to protect the public good. There are several governmental bodies including the Attorney General's Office that have oversight of charitable organizations and their activities around soliciting funds.

»» [Learn More About Forming a Charitable Organization](#)

Recommended Resources from the Charitable Advisory Council

There are numerous resources that address federal and state provisions and many local organizations that have publications and programs for charitable organizations. The Charitable Advisory Council has curated a list that organizations may find useful.

»» [Learn More About Resources Recommended by the Charitable Advisory Council](#)

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